



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.362

AMARAVATI, TUESDAY, JULY 20, 2021

G.267

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017 - AMENDMENT TO NOTIFICATION ISSUED IN THE G.O.MS.NO.82, REVENUE (CT-II) DEPARTMENT, DATED: 31-01-2019 IN ORDER TO PROVIDE WAIVER OF LATE FEES FOR SPECIFIED TAXPAYERS AND SPECIFIED TAX PERIODS.

[G.O.Ms.No.183, Revenue (Commercial Taxes-II), 20th July, 2021.]

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in the GO.Ms.No.82, Revenue (Commercial Taxes-II) Department, dated 31.01.2019 as subsequently amended.

This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

AMENDMENT

In the said notification, after the seventh proviso, the following proviso shall be inserted, namely:-

“Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:-

TABLE

S.No.(1)	Class of registered persons(2)	Tax period(3)	Period for which late fee waived(4)
1.	Tax payers having an aggregate turnover of up to rupees 5 crores in the preceding financial year	March,2021and April,2021	Fifteen days from the due date of furnishing return
2.	Tax payers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section(1) of section 39	March,2021and April,2021	Thirty days from the due date of furnishing return
3.	Tax payers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section(1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return.”.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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